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GOVERNMENT OF KERALA

Local Administration & Social Welfare (C) Department

NOTIFICATION

No. 40863/C3/75/LA & SWD.

Dated, Trivandrum, 13th November 1975.

The following draft of certain further amendments to the Kerala Panchayats (Levy and collection of land cess) Rules, 1971, issued in G. O. MS. No. 34/71/LAD dated 9th March, 1971 and published as S.R.O. No. 99/71 in the Kerala Gazette No. 10 dated 16th March 1971, which the Government of Kerala propose to make in exercise of the powers conferred under section 129 of the Kerala Panchayats Act, 1960 (32 of 1960), is hereby published for general information as required by sub-section (2) of section 130 of the said Act.

Notice is hereby given that the said draft will be taken up for consideration on or after 15-12-1975, and that any objection or suggestion that may be received in respect of the said draft from any person before the date specified above will be considered by Government.

Objections and suggestions, if any, shall be addressed to the Special Secretary to Government, Local Administration and Social Welfare (C) Department, Secretariat, Trivandrum.

33/4050/MC.

AMENDMENTS

In the said Rules,—

(1) after rule 4A, the following rules shall be substituted, namely:—

"4B. Public Notice to be given for Assessment—

(1) Based on the details collected under sub-rules (1) and (2) of rule 4A, the Assessment Officer shall prepare a preliminary assessment list in the Form appended to these rules. When the assessment list is prepared for the first time and completed, the Assessment Officer shall give public notice stating that the preliminary Assessment list is available in the Panchayat Office and that any person who has objection to the assessment proposed may prefer their objections within 30 days from the date of notice. The notice shall be affixed in the Notice Boards of the Panchayat Office and shall be published in the Panchayat area by beat by drum and by advertisement in at least one daily news paper published in the Chief Regional Language having wide circulation in the Panchayat area.

(2) If the Assessment Officer is satisfied that an objection filed under sub-rule (1) is valid and correct, he shall modify the preliminary assessment and determine accordingly the land cess payable in respect of the land to which the objection relates.

(3) If the Assessment Officer is not satisfied that the objection is correct, he shall serve on the person who made the objection a notice requiring him, on the date specified therein, either to attend the office of the Assessment Officer or to produce, or to cause to be produced, any evidence on which such person may rely in support of the objection

(4) On the date specified in the notice under sub-rule (3) or as soon afterwards as may be, the Assessment Officer, after considering such evidence as such person may produce and such other evidence as that officer may require on specified points, shall determine the land cess payable in respect of the land.

(5) The decision of the Assessment Officer under sub-rule (2) or sub-rule (4) shall be communicated to the person who filed the objection giving also the reasons and grounds for such decision.

(6) If no objection is received by the Assessment Officer in respect of a land, or where an objection has been received and the person who filed the objection has failed to comply with the terms of a notice issued under sub-rule (3), the Assessment Officer shall determine the land cess payable as preliminarily assessed.

4C. Special individual notice to be given for assessment and revision between two general revisions.—(1) In every case, where there is a change in the land cess in respect of any land between one general revision and another or the assessment officer assesses any land for the first time or increases the assessment on any land, other than in consequence of a general revision of the rate at which the land cess is leviable, the Assessment Officer shall intimate by special notice to the assessee of such land the fact of such assessment, saying also that any objection against such assessment if so desired, shall be preferred before the Assessment Officer within 30 days from the date of service of such notice.

(2) The provisions of sub-rules (2) to (5) of rule 4B shall apply to the disposal of an objection received under this rule."

(2) after rule 11, the following Form shall be inserted, namely:—

FORM

See Rule 4 B (1)

PRELIMINARY LIST OF ASSESSMENT OF LAND CESS OF.......................
PANCHAYAT FOR THE PERIOD FROM......................... TO ....

Assessment No.	*Name and address of the assessee*	*Name and address of the Possessor*	*Name of Village*	*Name and No. of Panchayat Ward*	*Total Extent of land and Survey No.*	*Area brought under assessment*	*Rate of Capital value assessed*	*Capital Value assessed*	*Land Cess payable*	*Remarks*
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Signature

Assessment Officer,

.... Taluk

Place:

Date

By order of the Governor,

N. Gopalakrishnan Nair,

Special Secretary.

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